

EXHIBIT 28

97045

CCLT 010526

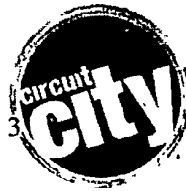
Vendor Management Administration

Page 1 of 1

Charge Back Cover Sheet

CB Number : 97045
Vendor # : 70932
Vendor Name : SONY
Class : 179
Brand : SON
PP : Y
Effective Date : 11/23/2008

PA # : ----
PE # : ----
Origin : ☒ Confirming Letter
☐ Billing Memo
☒ Support



Circuit City Stores, Inc.
9954 Mayland Drive
Richmond, VA 23233-1464

11/24/2008

Sony Electronics Inc
SONY
300 Arboretum Way
Suite 310
Richmond, VA 23236

Dear Sony Electronics Inc,

This is to confirm \$181,721.38 committed by Tish Bergin offered to Circuit City Stores Inc., effective 11/23/2008. These funds are for price protection. Supporting details are attached.

Payment is due by 11/24/2008 and will be collected via a deduction from the vendor's A/P balance for chargeback # 97045.

All other terms and conditions remain the same.

Sincerely,

Ann Saulsbury

cc: Tish Bergin

Vendor Management Administration

Page 1 of 2

Status: COMPLETED

Chargeback #: 97045

CR#: 64946

PA #:

Vendor Name: SONY

Vendor #: 70932

Committed By: Tish Bergin

Mail To:

Address: 300 Arboretum Way

Created By: Martin, Doris

Suite 310

Finalized By: Dada, Sam

City: Richmond

Finalized Date: 11/21/2008

State: VA

Last Changed By: VMA System

Province/Region:

Last Changed Date: 11/23/2008

Country: United States

Zip: 23236

Attn To: Sony Electronics Inc

Copy To: Tish Bergin

Buyer Name: Ann Saulsbury

Funding Description: price protection

Based On: Price Protection

Effective Date: 11/23/2008

Price Protection Based On: Invoice Cost

Price Effective Going Forward: Y

Support Documentation Y

Required:

Price Protect Receiving: Price Protect Receiving Through Date:

Payment How: Deduct from AP balance

Vendor Payment Due Days: 0

Allocation:	Type	Sub-Type	Class	Brand	%
	Price Protection	PRI	179	SON	80.49
	Price Protection	PRI	179	SON	0.62
	Price Protection	PRI	179	SON	18.89

Comments:

Price Protection For:

Class	Brand	Model	Old Invoice Cost	New Invoice Cost	Cost Difference	Amount	Cost Reduction ?	Cost Reduction Amount
179	SON	DCRDVD810	\$341.99	\$311.99	\$30.00	\$30.00	Y	\$30.00
179	SON	DCRDVD610	\$267.29	\$245.99	\$21.30	\$21.30	Y	\$21.30
179	SON	DCRDVD710	\$324.00	\$283.49	\$40.51	\$40.51	Y	\$40.51

Vendor Management Administration

Page 2 of 2

Price Protection Details:

Class	Brand	Model	TCIOH 11/23/2008	Receiving Through	Old Invoice Cost	New Invoice Cost	Diff/Unit	Price Protection Amount	Total Impact Amount
179	SON	DCRDVD810	1,144		\$341.99	\$311.99	\$30.00	\$30.00	\$34,320.00
179	SON	DCRDVD610	6,867		\$267.29	\$245.99	\$21.30	\$21.30	\$146,267.10
179	SON	DCRDVD710	28		\$324.00	\$283.49	\$40.51	\$40.51	\$1,134.28
									\$181,721.38

Workflow Comments:

Vendor Management Administration

Page 1 of 1

Chargeback #: 97045

Vendor #: 70932

Vendor Name: SONY

Impact Details:

Class	Brand	Model	TCIOH 11/23/2008	Receiving Through	Old Invoice Cost	New Invoice Cost	Diff/Unit	Price Protection Amount	Total Impact Amount
179	SON	DCRDVD610	6,867		\$267.29	\$245.99	\$21.30	\$21.30	\$146,267.10
179	SON	DCRDVD710	28		\$324.00	\$283.49	\$40.51	\$40.51	\$1,134.28
179	SON	DCRDVD810	1,144		\$341.99	\$311.99	\$30.00	\$30.00	\$34,320.00
									\$181,721.38



VMA
Sent by: Doris Martin

11/19/2008 04:26 PM

To: VMA Chargeback Request@Circuit City
cc: Ann Saulsbury/MDSE/Circuit City@Circuit City, Jessica
Scaggs/MDSE/Circuit City@Circuit City, Tiffany Emory/MDSE/Circuit
City@Circuit City
Subject: CB 97045 -- Cost & PP's effective for 11/23/08. [E]

Please approved chargeback 97045 with an effective date of 11/23/08.

Thanks!
Doris
VMA Group
VMA@CircuitCity.com
Tiffany Emory



Tiffany Emory

11/18/2008 11:05 AM

To: VMA@Circuit City
cc: Ann Saulsbury/MDSE/Circuit City@Circuit City, Jessica
Scaggs/MDSE/Circuit City@Circuit City
Subject: Cost & PP's effective for 11/23/08.

Vendor support letter is below. Thanks.



SON 179 changes effective 112308.xls

Tiffany L. Emory
Project Manager, Imaging
(804)527-4000 x2163

**Please note new direct number effective 2/5/07:
(804) 486-2163

----- Forwarded by Tiffany Emory/MDSE/Circuit City on 11/18/2008 11:04 AM -----



"Bergin, Leticia"
<leticia.bergin@am.sony.com>
>

11/17/2008 02:25 AM

To: <Tiffany_Emory@circuitcity.com>
cc: <Ann_Saulsbury@circuitcity.com>,
<Jessica_Scaggs@circuitcity.com>
Subject: RE: DVD series cost change

Tiffany
My apologies, I sent the Exhibit A vs. the price protection letter.
Exhibit A is our internal SOX document.
Thanks
Tish

Tish Bergin
National Account Manager
804-267-2610 office
804-887-2898 mobile

CCLT 010533

From: Tiffany_Emory@circuitcity.com [mailto:Tiffany_Emory@circuitcity.com]
Sent: Friday, November 14, 2008 4:24 PM
To: Bergin, Leticia
Cc: Ann_Saulsbury@circuitcity.com; Jessica_Scaggs@circuitcity.com
Subject: Re: DVD series cost change

Tish,

Can you also please send any associated retail changes for the below. I see that I had received previous information stating the new retail for the 610, but I can't seem to find anything for the 710 or 810. Thanks a bunch.

Tiffany L. Emory
Project Manager, Imaging
(804)527-4000 x2163

**Please note new direct number effective 2/5/07:
(804) 486-2163

"Bergin, Leticia"
<leticia.bergin@am.sony.com>

To <Ann_Saulsbury@circuitcity.com>, <Jessica_Scaggs@circuitcity.com>,
<Tiffany_Emory@circuitcity.com>

11/11/2008 04:58 PM

cc
Subje DVD series cost change
ct

Ann
Please find attached cost changes for the DVD series effective 11/23/08.
Thank you.
Tish

Tish Bergin
National Account Manager
804-267-2610 office
804-687-2898 mobile

=====
The information contained in this message may be privileged, confidential and
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Thank you. Price Protection Cams Nov 23 move.doc

Instructions:

Questions? Contact Jessica Preas, x4566

No

70932

ADAMS

11/21/2008

SONY

Tish Kathol

(name)

Ann Saulsbury

11/23/2008

11/21/2008

*Is this a rush request?
(less than 7 days before
effective date)*

Nỗ

Product	Original Price	Current Price	Price Difference	Eligible for Price Protection
Product A	\$100.00	\$95.00	\$5.00	Yes
Product B	\$200.00	\$190.00	\$10.00	Yes
Product C	\$150.00	\$145.00	\$5.00	Yes
Product D	\$300.00	\$290.00	\$10.00	Yes
Product E	\$120.00	\$115.00	\$5.00	Yes
Product F	\$180.00	\$175.00	\$5.00	Yes
Product G	\$250.00	\$240.00	\$10.00	Yes
Product H	\$110.00	\$105.00	\$5.00	Yes
Product I	\$160.00	\$155.00	\$5.00	Yes
Product J	\$220.00	\$210.00	\$10.00	Yes
Product K	\$90.00	\$85.00	\$5.00	Yes
Product L	\$280.00	\$270.00	\$10.00	Yes
Product M	\$130.00	\$125.00	\$5.00	Yes
Product N	\$190.00	\$180.00	\$10.00	Yes
Product O	\$140.00	\$135.00	\$5.00	Yes
Product P	\$210.00	\$200.00	\$10.00	Yes
Product Q	\$105.00	\$100.00	\$5.00	Yes
Product R	\$170.00	\$160.00	\$10.00	Yes
Product S	\$115.00	\$110.00	\$5.00	Yes
Product T	\$230.00	\$220.00	\$10.00	Yes
Product U	\$95.00	\$90.00	\$5.00	Yes
Product V	\$260.00	\$250.00	\$10.00	Yes
Product W	\$125.00	\$120.00	\$5.00	Yes
Product X	\$185.00	\$175.00	\$10.00	Yes
Product Y	\$145.00	\$140.00	\$5.00	Yes
Product Z	\$215.00	\$205.00	\$10.00	Yes

[illegible]

Chargeback #

Cost Reduction

Please email this form to the vendor analyst group at "VMA@circuitsix.com."

You can find additional copies on the Vendor Relations Sharepoint site: <http://mysite/sites/vrd/default.aspx>

10/1/2006

SONY

300 Arboretum Place, Suite 310, Richmond, VA 23236

Contract: P5A0502819

November 21, 2008

This is to confirm that Sony Electronics Inc. is lowering your cost on the select models as follows:

Model	Old Cost	New Cost	Cost Delta	Old SPPG	New SPPG	Old GM	New GM	Effective Date
DCRDVD610	\$267.29	\$245.99	\$21.30	\$329.99	\$299.99	19.0%	18.0%	11/23/08
DCRDVD710	\$324.00	\$283.49	\$40.51	\$399.99	\$349.99	19.0%	19.0%	11/23/08
DCRDVD810	\$341.99	\$311.99	\$30.00	\$449.99	\$399.99	24.0%	22.0%	11/23/08

This Price Protection notice is not an agreement of Circuit City's retail price.

Signed,

/s/ *Leticia A Kathol*

Leticia A Kathol
Sony Electronics Inc.

CCLT 010537